

STATEMENT OF PURPOSE

RS20177

This legislation makes a very minor change to Section 63-3621. Currently a federal act prohibits the collection of sales or use fees from service members not domiciled in Idaho. Current Idaho law requires the Tax Commission to collect use fees from individuals after 90 days residency. The spouses of service members are subject to that fee if a vehicle is registered in both names and the spouse became a temporary resident of Idaho for longer than 90 days. This legislation clarifies the temporary provision and includes the spouses.

FISCAL NOTE

There is no additional fiscal impact to the General Fund. There are no additional impacts to local units of government.

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